



McCloud Community Services District

220 West Minnesota Avenue P.O. Box 640

McCloud, California 96057

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REGULAR MEETING OF THE BOARD OF DIRECTORS

SCOUT HALL - 405 E. COLOMBERO DRIVE

January 23, 2023 6:00 pm

AGENDA

The McCloud Community Services District welcomes you to this meeting. This agenda contains brief general descriptions of each item to be considered at this meeting by the Board of Directors. If you wish to speak on an item on the agenda, you will be provided the opportunity to do so prior to consideration of the item by the Board. If you wish to speak on an item that is not on the agenda, you are welcome to do so during the Public Comment portion of the meeting. Persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. When addressing the Board, please state your name for the record prior to providing your comments. Please address the board as a whole through the President. Comments to individual Board members or staff are not permitted.

All documentation supporting the items on this agenda are available for public review in the District office, 220 W. Minnesota Avenue, McCloud CA 96057, during normal business hours of 9:00 a.m. to 12noon and 1:00 pm to 4:00 p.m. Monday through Friday.

In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (530) 964-2017.

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Approval of Minutes: Discussion/action** regarding approval of the minutes of the Regular Meeting of January 9, 2023.
4. **Announcement of Events:**
5. **Communications:**
6. **Reports:**
 - A. General Manager-See Written Report.
 - B. Finance Officer-Verbal
 - C. Directors
 - D. Committees
7. **Consent Agenda:**
 - A. Approval of Expenses in the amount of \$39,478.41.
 - B. Approval of Expenses in the Amount of \$28,979.11.
8. **Old Business:**
 - A. **Discussion/possible action** regarding Old McCloud Courthouse status and Letter from Coffee Shop Owner.
 - B. **Discussion/possible action** regarding the \$17,122 amount for Employee Health Insurance Benefits increasing as of January 1, 2023.
 - C. **Discussion/possible action** regarding Adopting Amended 2022-23 Budget.

- D. Discussion/possible action** regarding Cash Flow Plan.
- E. Discussion/possible action** regarding Finance Officer Mike Quinn retiring but staying on an Hourly Retainer for Training and Consulting Purposes.

9. New Business:

- A. Discussion/possible action** regarding establishing an Interview Committee for hiring a District Secretary.
- B. Discussion/possible action** regarding acceptance of the 2020 GASB 75 Valuation Report.
- C. Discussion/possible action** regarding the Resignation of Board Member Alexandria Lewis, and filling the vacancy with a new Director.
- D. Discussion/possible action** regarding the first reading of Policy 4060 Committees of the Board of Directors.

- 10. Public Comment:** This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

11 Adjourn

MCS D Mission Statement

McCloud Community Services District will strive to provide the full range of municipal services, at a reasonable cost applied consistently to all customers, while maintaining a healthy infrastructure and environmental integrity.

**MINUTES OF A
REGULAR MEETING OF THE BOARD OF DIRECTORS
January 09, 2023 6:00 pm**

A regular meeting of the Board of Directors of the McCloud Community Services District was called to order at 6:00 p.m. at the Scout Hall. Three Directors (Richey, Hanson, and Mullins) were present, M. Rorke and Alexandria Lewis were absent. Also present, were General Manager Amos McAbier, Substitute for Fire Chief Sean Prouty, Finance Officer Mike Quinn and District Secretary Jennifer Brunello.

1. Call to Order

2. Pledge of Allegiance.

3. Approval of Minutes:

A. Discussion/action regarding approval of the minutes of the Regular Meeting of, December 12, 2022.

J. Mullins made a Motion to approve the Minutes of the regular meeting of December 12, 2022; seconded by M. Hanson. Motion passed with 3 Ayes (Hanson, Richey, Mullins) and 2 Absent (Rorke, Lewis.)

4. Announcement of Events: *On Thursday, January 12, the Legion's food giveaway will be at 10:30 am instead of 11:00 am.*

5. Communications: *None.*

6. Reports:

A. General Manager-*see Amos McAbier's written report.*

B. Finance Officer-*Mike Quinn reported.*

C. Fire Chief- *see Fire Chief's written report.*

7. Consent Agenda:

A. Approval of Expenses in the amount of \$17,144.74.

M. Hanson made a motion to approve expenses in the amount of \$17,144.74; seconded by C. Richey. Motion passed with 3 Ayes (Hanson, Mullins, Richey) and 2 Absent (Rorke, Lewis.)

8. Old Business:

A. Discussion/possible action regarding Old McCloud Courthouse status and letter from coffee shop owner.

Tabled.

B. Discussion/possible action regarding picking two Board Members for the Old McCloud Courthouse Project Committee.

M. Hanson appointed himself and Alexandria Lewis as the Committee members for the Old McCloud Courthouse Project Committee.

C. Discussion/possible action regarding the \$17,144.74 amount for employee health insurance benefits increasing as of January 1, 2023.

Board needs more information, Tabled until next meeting.

D. Discussion/possible action regarding Resolution No. 1, 2023, designating District Union Negotiators.

M. Hanson made a Motion to approve Resolution No. 1, 2023; seconded by C. Richey. Motion passed with 3 Ayes (Hanson, Mullins, Richey) and 2 Absent (Rorke and Lewis.)

9. New Business:

A Discussion/possible action regarding Siskiyou County Library new MOU to be signed.

C. Richey made a Motion to approve Siskiyou County MOU; seconded by M. Hanson. Motion passed with 3 Ayes (Hanson, Richey, Mullins) and 2 Absent (Rorke and Lewis.)

B. Discussion/possible action regarding Resolution No. 3, 2023, Adopting Amended 2022-23 Budget.

Tabled.

C. Discussion/possible action regarding Cash Flow Plan.

Tabled.

D. Discussion regarding Finance Officer Mike Quinn retiring but staying on an hourly retainer for training and consulting purposes.

Tabled until more info is presented at the next meeting.

E. Discussion/possible action regarding Resolution No. 2, 2023, designating signers and District contacts on the Five Star Bank account.

M. Hanson made a Motion to approve Resolution No. 2, 2023 designating signers and District contacts on the Five Star Bank account; seconded by C. Richey. Motion passed with 3 Ayes (Hanson, Richey, Mullins) and 2 Absent (Rorke and Lewis.)

10. Public Comment: This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).

11 Adjourn at 6:50 pm.

Mick Hanson/President of the Board

Jennifer Brunello/Secretary of the Board

MCSO BOARD OF DIRECTORS
General Manager's Report
January 23, 2023

AGENDA SUPPORTING DOCUMENT
Agenda Item No. 6 A

Finance officer position: After interviewing all applicants with the Board appointed interview committee we have hired Jennifer Brunello, our current District Secretary, as our new Finance Officer. Jennifer's educational background is in finance with her associates degree in accounting and a bachelor's degree in finance, along with her current knowledge of the district and its operations, has been helpful in making this decision. Jennifer has also been very interested in gaining a deeper understanding of the software and programs capabilities used in our current operations for the secretary's duties and in assisting the finance officer anywhere she could for several months and even more so since the finance officers' position was advertised as open when our current Finance Officer Mike Quinn announced his retirement date. She didn't immediately apply for the F.O. position even though she seemed very interested in learning as much as she could about it and started gathering a list of available trainings and webinars that she saved for whomever was going to be hired as the Districts Finance Officer. Jennifer put a lot of careful consideration into the position and its requirements before she did apply for the position. She has expressed her concerns with accepting the position as being aware that it will be a stressful beginning but knows she will be able to handle it and succeed especially with proper training courses and support. She's looking forward to making it her own based on the districts needs and serving her hometown community for many years to come. This brings us to the next subject.

District Secretary Position: Since making the decision to hire our secretary as the Finance officer for the district, we have listed the District Secretary position as being available and are hoping to fill it as soon as possible to lessen the burden of our office staff, Jennifer and myself will be covering the secretary's duties as needed until we can fill the position. We still have viable candidate's applications on file for this position and this may be very helpful in being able to interview and hire for the position soon.

Lower Elk Springhouse Project: We have started to gear up during the winter weather to get the Lower Elk Springhouse Replacement project ready for the construction bidding process. Our engineers and attorney will be working with us through the process to make sure we are following the states guidance in the proper order to be compliant with state contracting laws specific to government agencies and special districts. When we have drafted a suitable RFP / ITB we will present it to the Board of Directors for review before posting it. We were not able to make forward progress for this project last year due to the emergency mudflows directly above this site that impacted the Upper Elk springs pipeline crossing Mud Creek. This unpredictable natural disaster had to take priority, and also put the Lower Elk springhouse in danger due to its location being directly below the mudflows possible path.

Upper To Lower Elk Springs Pipeline Replacement Project.

We will also be working on getting the Upper to Lower Elk's pipeline replacement project ready for the bidding process. This project will include replacement of the pipeline from the Upper Elk spring source to the Mud creek Crossing. (The Mud Creek Pipeline Crossing was completed last summer as an emergency project), and from the Mud Creek crossing downstream to the Lower Elk Springhouse where the two springs collection transmission pipelines combine. We will keep you updated on the progress as we move forward with these two projects.

Winter Spring Flows: We are monitoring the spring flows at the vaults directly adjacent to our town's water tank. The spring flows have slowed down considerably in the freezing winter months. We recorded the readings on January 18th 2023, and Intake Springs has slowed to 753 GPM from its reading in October 2022 that was 900 GPM.

The combined Elk Springs have slowed down to 942 GPM as of January 18th 2023. Last October, they were producing 1200 gallons per minute.

It's typical to see the springs slow down in the winter since they are reliant on snow and glacier melt, however we will keep recording and reporting what the springs flow conditions are looking like towards this next spring.

We are hoping that the spring flows start to recover with the snow melt this spring and coming summer, this will indicate and give us guidance on how much water we have available for the towns outside irrigation use.

If you have a snow dance or know someone who does, we could use all the hope for snow-pack that we can get.

Item 7 A

12/15/22
15:27:41

MCCLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 12/22

Page: 1 of 7
Report ID: AP100V

5 Star Bank
* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11224		10 BAXTER AUTO PARTS	282.23						
	Chain Tightners for Service Truck; Acetylene								
	1567416254	12/08/22 Acetylene	158.94*			1090 403000	520		101000
	1567416218	12/07/22 Chain Tighteners-Svc Trk 1	30.82*			1050 403000	530		101000
	1567416218	12/07/22 Chain Tighteners-Svc Trk 1	30.82*			1090 403000	530		101000
	1567416218	12/07/22 Chain Tighteners-Svc Trk 1	30.82*			2000 403000	530		101000
	1567416218	12/07/22 Chain Tighteners-Svc Trk 1	30.83*			3000 403000	530		101000
11241		10 BAXTER AUTO PARTS	89.11						
	Shop Tools: Ratchet, Breaker Bar, Penetrating Oil								
	1567416417	12/15/22 Ratcht, Brker Bar, Pntrtg	22.28*		0075	1050 403000	400		101000
	1567416417	12/15/22 Ratcht, Brker Bar, Pntrtg	22.28*		0075	1090 403000	400		101000
	1567416417	12/15/22 Ratcht, Brker Bar, Pntrtg	22.28*		0075	2000 403000	400		101000
	1567416417	12/15/22 Ratcht, Brker Bar, Pntrtg	22.27*		0075	3000 403000	400		101000
		Total for Vendor:	371.34						
11243		13 BLUE STAR GAS	1,428.92						
	Propane Fuel - Heating Fire House and District Office								
	1395587	12/13/22 Propane-Office 326.4 @ \$4.039	1,428.92*			1010 403000	440		101000
		Total for Vendor:	1,428.92						
		*** Claim from another period (11/22) ****							
11228		460 DEPT. OF JUSTICE	64.00						
	November Fingerprint Apps								
	624344	12/05/22 Fingerprint Apps	64.00*			5004 402000	345		101000
		Total for Vendor:	64.00						
		*** Claim from another period (11/22) ****							
11232		71 FIRST BANKCARD - DIRECTORS 2	2,716.04						
	November 2022 Directors 2 Credit Card Activity								
	Applebees	11/06/22 Meals-Board Sec'y Conferenc	55.49*		AMOS	1010 402000	350		101000
	Mntry Tide	11/06/22 Lodging-Board Sec'y Confer	481.60*		AMOS	1010 402000	350		101000
	Mntry Tide	11/06/22 Lodging-Board Sec'y Confer	197.75*		AMOS	1010 402000	350		101000
	Brfst Club	11/06/22 Meals-Board Sec'y Conferen	48.84*		AMOS	1010 402000	350		101000
	BubbaGmp	11/08/22 Meals-Board Sec'y Conference	74.35*		AMOS	1010 402000	350		101000
	76 SEI	11/09/22 Fuel-Board Sec'y Conference	40.00*		AMOS	1010 402000	350		101000
	Chrt Hse	11/09/22 Meals-Board Sec'y Conference	205.26*		AMOS	1010 402000	350		101000
	Mntr Bstr	11/09/22 Meals-Board Sec'y Conferenc	236.95*		AMOS	1010 402000	350		101000

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
	76 Prndl	11/10/22 Fuel-Board Sec'y Conference	30.04*		AMOS	1010 402000	350		101000
	Grill Sea	11/10/22 Meals-Board Sec'y Conferenc	46.73*		AMOS	1010 402000	350		101000
	Popeye's	11/10/22 Meals-Board Sec'y Conference	19.26*		AMOS	1010 402000	350		101000
	Arco	11/10/22 Fuel-Board Sec'y Conference	68.47*		AMOS	1010 402000	350		101000
	TrvlCntr	11/10/22 Fuel-Board Sec'y Conference	61.21*		AMOS	1010 402000	350		101000
	MntrTide	11/10/22 Lodging-Board Sec'y Conferen	461.39*		AMOS	1010 402000	350		101000
	USPS	11/15/22 Stamped Window Box Envelopes	369.20*		JENNIF	1010 403000	411		101000
	HotelsCom	11/18/22 Lodging CR-Brd Sec'y Confer	-147.67*		AMOS	1010 402000	350		101000
	AwardCom	11/18/22 Personalized Plaques	113.86*		JENNIF	1010 403000	400		101000
	FNBO	11/29/22 Interest Charge 11/7/22 Rvrsd	-21.58*			1010 405000	710		101000
	INDEED	12/01/22 Pblc Wrks Online - Help Wanted	149.00*		JENNIF	1010 402000	345		101000
	Linkedin	12/08/22 Financ Officer Help Wanted	225.89*		JENNIF	1010 402000	345		101000
		Total for Vendor:	2,716.04						
		*** Claim from another period (11/22) ****							
11233		70 FIRST BANKCARD - DISTRICT CARD	437.29						
	November 2022	District Card Activity							
	ENPLAN	11/07/22 Enplan (IT Service)	29.00*			1010 402000	396		101000
	Microsoft	11/21/22 Microsoft (IT Service)	230.00*			1010 402000	396		101000
	FNBO	11/29/22 11-7-22 Interest Charge Revers	-21.71*			1010 405000	710		101000
	Rdg Boots	11/29/22 Boot Allowance (J. Seaton)	50.00*		0051	1050 402000	360		101000
	Rdg Boots	11/29/22 Boot Allowance (J. Seaton)	50.00*		0051	1090 402000	360		101000
	Rdg Boots	11/29/22 Boot Allowance (J. Seaton)	50.00*		0051	2000 402000	360		101000
	Rdg Boots	11/29/22 Boot Allowance (J. Seaton)	50.00*		0051	3000 402000	360		101000
		Total for Vendor:	437.29						
		*** Claim from another period (11/22) ****							
11238		69 FIRST BANKCARD - FIRE DEPT	2,079.89						
	November	Fire Dept Credit Card Purchases							
	BatteryUni	11/08/22 Thermal Imager Battery	298.13*		0133	1040 403000	400		101000
	EMSP	11/17/22 Paramedic License Renewal	250.00*		0003	1040 402000	392	20	101000
	BJERS	11/18/22 L.O.F. '05 Chevrolet Silverado	148.45*		0016	1040 403000	530		101000
	HomeDepot	11/20/22 Station Cleaning Supplies	166.90*		0010	1040 403000	400		101000
	BJERS	11/21/22 2 Batteries-Squad 1740	702.19*		0009	1040 403000	530		101000
	Amazon	11/25/22 2 FD Bugles for Lieutenant	25.72*		0008	1040 403000	360		101000
	OPC-Lassen	11/28/22 Company Officer Class	240.00*		0148	1040 403000	350		101000
	Susanvltow	11/29/22 Battery for Engine 1701	212.08*		3816	1040 403000	530		101000
	FNBO	12/01/22 11/7/22 Interest Charge Rvrsd	-126.21*			1040 405000	710		101000
	PointS Tir	12/03/22 Tire Change-Engine 1701	65.00*		0004	1040 403000	530		101000

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5 Star Bank
* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
		Costco 12/03/22 Paper Towels for Station	20.90*		0149	1040 403000	400		101000
		FNBO 12/07/22 Interest-To Be Reversed	76.73*			1040 405000	710		101000
		Total for Vendor:	2,079.89						
		*** Claim from another period (11/22) ****							
11231		443 LAWRENCE & ASSOCIATES	2,622.10						
		Quarterly Wastewater Monitoring 8/1/22-11/30/22							
		29024 12/08/22 Quarterly Wastewater Monitorin	2,622.10*			2000 402000	392	13	101000
		Total for Vendor:	2,622.10						
11236		141 NAPA AUTO PARTS	1,387.80						
		Vehicle Maintenance - Backhoe & Garbage Truck							
		843148 12/13/22 Tire Chains w/links-Backhoe	1,367.27*		0073	1050 403000	530		101000
		843148 12/13/22 Mudflap-Garbage Truck	20.53*		0073	1090 403000	530		101000
11240		141 NAPA AUTO PARTS	758.07						
		Shop: Nitrile Gloves, Backhoe Hydraulic Oil, Drill Bit, Spray Deicer, Brake Cleaner							
		843245 12/15/22 Shop-Nitrile Gloves	12.36*		0074	1050 403000	400		101000
		843245 12/15/22 Shop-Nitrile Gloves	12.36*		0074	1090 403000	400		101000
		843245 12/15/22 Shop-Nitrile Gloves	12.36*		0074	2000 403000	400		101000
		843245 12/15/22 Shop-Nitrile Gloves	12.35*		0074	3000 403000	400		101000
		843245 12/15/22 Backhoe Hydraulic Oil	222.29*		0074	1050 403000	520		101000
		843245 12/15/22 Refuse Truck Hydraulic Oil	362.46*		0074	1090 403000	530		101000
		843245 12/15/22 Drillbit, Deicer, Brake Clnr	30.97*		0074	1050 403000	400		101000
		843245 12/15/22 Drilbit, Deicer, Brake Clnr	30.97*		0074	1090 403000	400		101000
		843245 12/15/22 Drilbit, Deicer, Brake Clnr	30.97*		0074	2000 403000	400		101000
		843245 12/15/22 Drilbit, Deicer, Brake Clnr	30.98*		0074	3000 403000	400		101000
		Total for Vendor:	2,145.87						
		*** Claim from another period (10/22) ****							
11237		1239 PACE SUPPLY CORP	709.35						
		3 Leek Bands (clamps) for Water Dept.; 2 caps for Mud Creek Crossing Project							
		288182788 10/13/22 3 Repair Clamps	585.81*		0128	3000 403000	400		101000
		S258309 10/25/22 Service Charges	7.97*			3000 403000	400		101000
		288102934 10/13/22 2 Galvanized Caps	115.57		0128	5005 101630			101000
		S259927 11/25/22 Service Charges	0.00			5005 101630			101000
		Total for Vendor:	709.35						

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5 Star Bank
* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
		*** Claim from another period (11/22) ****							
11230		126 PACIFIC POWER - 007 4 STREET	1,504.20						
	November 2022	Street Light Power							
	Nov2022	12/05/22 Street Light Power	1,504.20*			1060	403000	450	101000
		Total for Vendor:	1,504.20						
11225		399 POWERPLAN - OIB	308.08						
		Cutting Edge for John Deere Front Plow Blade							
		14060803 12/06/22 Cutting Edge-Front Plow Blad	308.08*		0069	1050	403000	520	101000
		Total for Vendor:	308.08						
		*** Claim from another period (10/22) ****							
11234		1211 RIVERVIEW INTERNATIONAL TRUCKS,	114.47						
		Bracket Kit-Refuse Truck Repair							
		107784 10/18/22 Bracket Kit-Refuse Truck Repai	114.47*		0072	1090	403000	530	101000
		Total for Vendor:	114.47						
11229		146 SISKIYOU COUNTY CLERK	2,044.62						
		Expenses for 11-8-22 General Election							
		112022.46 12/02/22 11-8-22 Gen. Election Expen	2,044.62*		0071	1010	402000	398	101000
		Total for Vendor:	2,044.62						
11242		169 SOLANOS HOME IMPROVEMENT CNTR	24.23						
		Shop: Palm dipped Gloves							
		308094 12/15/22 Shop: Palm Dipped Gloves	6.06*		0054	1050	403000	400	101000
		308094 12/15/22 Shop: Palm Dipped Gloves	6.06*		0054	1090	403000	400	101000
		308094 12/15/22 Shop: Palm Dipped Gloves	6.06*		0054	2000	403000	400	101000
		308094 12/15/22 Shop: Palm Dipped Gloves	6.05*		0054	3000	403000	400	101000
		Total for Vendor:	24.23						
11227		1151 SWRCB Accounting Office	21,965.00						
		Annual Sewer Permit Fee 7/1/22-6/30/23 Facility ID 5A470102002 \$18,512							
		Annual Water Permit Fee 7/1/22-6/30/23 Facility ID 5SSo10832 \$3,453							
		WD-0216729 12/08/22 Ann'l Swr Prmt	18,512.00*		0070	2000	405000	710	101000
		WD-0216663 12/08/22 Ann'l Wtr Prmt	3,453.00*		0070	3000	405000	710	101000
		Total for Vendor:	21,965.00						

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MCCLLOUD COMMUNITY SERVICES DISTRICT
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5 Star Bank
* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
		*** Claim from another period (11/22) ****							
11226		255 VERIZON WIRELESS - MCSD	417.88						
		November Cell Phone Service							
	9921929212	12/01/22 Nov Cell Phone Services	219.30*			1010 402000	320		101000
	9921929212	12/01/22 PWS, ON CALL, GM PHONE	99.29*			1010 402000	320		101000
	9921929212	12/01/22 Fire Chief Phone	33.09*			1040 402000	320		101000
	9921929212	12/01/22 Ambulance Phone	66.20*			1040 402000	320	20	101000
		Total for Vendor:	417.88						
11223		116 VYVE - FIRE	141.40						
		December 2022 Phone & Internet Service							
	Dec2022	12/02/22 Phone & Internet Service	141.40*			1040 402000	320		101000
		Total for Vendor:	141.40						
		*** Claim from another period (11/22) ****							
11235		170 WITTMAN ENTERPRISES, LLC	383.73						
		Ambulance Billing Services Performed in November 2022							
	2211028	12/14/22 Nov 22 Ambulance Billing Svc	383.73*			1040 402000	394	20	101000
		Total for Vendor:	383.73						
		# of Claims	20	Total:	39,478.41	# of Vendors	18		

12/15/22
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MCCLLOUD COMMUNITY SERVICES DISTRICT
Fund Summary for Claims
For the Accounting Period: 12/22

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Fund/Account	Amount
1010 GENERAL	
101000 Operating Cash	\$6,745.46
1040 FIRE	
101000 Operating Cash	\$2,704.31
1050 ALLEYS	
101000 Operating Cash	\$2,050.13
1060 LIGHTS	
101000 Operating Cash	\$1,504.20
1090 REFUSE	
101000 Operating Cash	\$808.89
2000 SEWER	
101000 Operating Cash	\$21,286.59
3000 WATER	
101000 Operating Cash	\$4,199.26
5004 Safer Grant	
101000 Operating Cash	\$64.00
5005 Upper to Lower Elk Springs Project	
101000 Operating Cash	\$115.57
Total:	\$39,478.41

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MCCLLOUD COMMUNITY SERVICES DISTRICT
Claim Approval Signature Page
For the Accounting Period: 12 / 22

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The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson

Reviewed by: _____

Claims Total: \$39,478.41

Signature #2

_____ Signature #4

Signature #3

Signature #5

Item 7 B

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MCCLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 1/23

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11323		1204 Actuarial Retirement Consulting	500.00						
		Actuarial Services for 21-22 Audit - GASB 75 Disclosure Report							
	1403	01/13/22 Actuarial Svc for 21-22 Audit G	500.00*		QUINN	1010 402000	391		101000
		Total for Vendor:	500.00						
		*** Claim from another period (12/22) ****							
11327		1016 ALLSTAR Fire Equipment, Inc.	17,012.66						
		(6) Turnout Coats and Pants covered by FEMA							
	244519	12/08/22 (6) Turnout Coats & Pants	17,012.66*		3729	5004 402000	360		101000
		Total for Vendor:	17,012.66						
11328		13 BLUE STAR GAS	1,477.87						
		Propane for Firehouse							
	1412918	01/17/23 337.7 @ \$4.039 Firehouse Prop	1,477.87*			1040 403000	440		101000
		Total for Vendor:	1,477.87						
		*** Claim from another period (12/22) ****							
11324		15 BROOKS COMPLETE AUTO REPAIR INC.	124.59						
		Backhoe Flat Tire Repair							
	100382	12/29/22 Backhoe Flat Tire Repair	31.15*		200	1050 403000	530		101000
	100382	12/29/22 Backhoe Flat Tire Repair	31.15*		200	1090 403000	530		101000
	100382	12/29/22 Backhoe Flat Tire Repair	31.15*		200	2000 403000	530		101000
	100382	12/29/22 Backhoe Flat Tire Repair	31.14*		200	3000 403000	530		101000
		Total for Vendor:	124.59						
11330		1263 Chris Lewis	510.00						
		ALS Stipend 12-19 to 1-1-23							
	14563	01/18/23 ALS Provider	510.00*		201	1040 402000	380		101000
		Total for Vendor:	510.00						
11331		1140 Daniel Fay	330.00						
		BLS Provider 1-2 to 1-15-23							
		01/18/23 BLS Provider	330.00*			1040 402000	380		101000
		Total for Vendor:	330.00						

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
		*** Claim from another period (12/22) ****							
11319		72 FIRST BANKCARD - DIRECTORS 1	281.45						
	December 2022	Director's 1 Credit Card Activity							
		Mercantile 12/22/22 Holiday Staff Luncheon/Mee	281.45*		198	1010 402000	300		101000
		Total for Vendor:	281.45						
		*** Claim from another period (12/22) ****							
11320		71 FIRST BANKCARD - DIRECTORS 2	494.20						
	December 2022	Directors 2 Credit Card Activity							
		USPO 12/14/22 500 Stamped Window Box Envelop	369.20*		JENNIF	1010 403000	411		101000
		FNBO 12/15/22 Overlimit Fee (being negotiated)	39.00*			1010 404000	710		101000
		ONLINE AD 01/01/23 Public Works-Help Wanted	86.00*		JENNIF	1010 402000	345		101000
		Total for Vendor:	494.20						
		*** Claim from another period (12/22) ****							
11318		70 FIRST BANKCARD - DISTRICT CARD	1,192.79						
	December 2022	Disctrict Credit Card Activity							
		ENPLAN 12/07/22 Enplan (IT Services)	29.00*			1010 402000	396		101000
		WALMART 12/14/22 5 Pair-Employee Pants	214.45*		52	1010 402000	360		101000
		Webstauren 12/15/22 Replaced MCSD BrhRm Faucet	77.45*		53	1010 403000	415		101000
		Reginattos 12/19/22 Fuel-RearLoader 28gal @ \$5	147.63*		79	1090 403000	420		101000
		Microsoft 12/21/22 Microsoft (IT Services)	230.00*			1010 402000	396		101000
		Les Schwab 12/30/22 RepairTire-SL Garbage Trk	494.26*		80	1090 403000	530		101000
		Total for Vendor:	1,192.79						
		*** Claim from another period (12/22) ****							
11312		69 FIRST BANKCARD - FIRE DEPT	425.68						
	December	Fire Department Expenditures							
		EMEDCERT 12/14/22 PALS Recertification Class	119.00*		0147	1040 402000	350		101000
		Amazon 12/16/22 package of grease pencils	13.93*		0145	1040 403000	400		101000
		Amazon 12/16/22 (2) Ipad Case/keyboard(retrnd)	152.24*		0144	1040 403000	400		101000
		BigLots 12/18/22 Due Frm McClD Frmn Assoc	50.39		WRNGCC	1040 101301			101000
		Amazon 12/21/22 Returned Ipad/keyboard	-152.24*		0144	1040 403000	400		101000
		Amazon 12/27/22 (2) Ipad Case/Keyboard	242.36*		0146	1040 403000	400		101000
		Total for Vendor:	425.68						
		*** Claim from another period (10/22) ****							
11316		1197 JEFFREY S. MORLEY, D.D.S.	1,500.00						
	Employee	Dental							
		CA0034 10/31/22 Employee Dental	375.00*		199	1050 401300	270		101000
		CA0034 10/31/22 Employee Dental	375.00*		199	1090 401300	270		101000

* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
	CA0034	10/31/22 Employee Dental	375.00*		199	2000 401300	270		101000
	CA0034	10/31/22 Employee Dental	375.00*		199	3000 401300	270		101000
		Total for Vendor:	1,500.00						
11333		1131 Kirk Thomsen	85.00						
	ALS Provider								
		01/18/23 ALS Provider	85.00*			1040 402000	380		101000
		Total for Vendor:	85.00						
		*** Claim from another period (12/22) ****							
11321		443 LAWRENCE & ASSOCIATES	1,575.70						
		Quarterly Wastewater Monitoring (12/1/22 -/ 12/31/22)							
		29079 01/12/23 Quarterly Wastewater Monitorin	1,575.70*			2000 402000	392		101000
		Total for Vendor:	1,575.70						
11329		1051 Michael Quinn	100.00						
		uniform allowance							
		14563 01/16/23 Uniform Allowance	100.00*		201	1040 402000	360		101000
		Total for Vendor:	100.00						
		*** Claim from another period (12/22) ****							
11311		126 PACIFIC POWER - 007 4 STREET	1,506.62						
		December 2022 Street Light Power							
		Dec2022 01/05/22 Street Light Power	1,506.62*			1060 403000	450		101000
		Total for Vendor:	1,506.62						
		*** Claim from another period (12/22) ****							
11308		1040 Petty Cash - MCSD	27.32						
		locally bought supplies							
		Reginatos 12/15/22 De-Icer for walkways	10.00*		JAMES	1010 403000	415		101000
		Reginatos 12/22/22 Insulation Tape for Water D	7.70*		JAMES	3000 403000	400		101000
		Mccloud Mk 12/30/22 String for Sandbags	9.62*		JAMES	1010 403000	400		101000
		Total for Vendor:	27.32						
11317		1262 SmartSign	61.22						
		New Director Name plates and their holders							
		MNP115207 01/10/23 Name Plate & Holder	28.19*		197	1020 403000	400		101000
		MNP115201 01/10/23 Name Plate & Holder	33.03*		197	1020 403000	400		101000
		Total for Vendor:	61.22						

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MCCLOUD COMMUNITY SERVICES DISTRICT
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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
11326		169 SOLANOS HOME IMPROVEMENT CNTR	53.15						
		Two 5/8" Drill Bits for Snow-Plow-Blade Repair							
		309264 01/11/23 Drill Bits:Snow-Plow-Blad Rpar	53.15*		81	1050 403000	520		101000
		Total for Vendor:	53.15						
11322		1240 VALLEY PACIFIC PETROLEUM	663.26						
		Fuel 01/01/23 - 01/15/23							
		C899341 01/15/23 Fire WtTahoe 1/3/23	45.46*			1040 403000	430		101000
		C899341 01/15/23 FltBed 1/11/23 5,689mi 1/4th	16.54*			1050 403000	420		101000
		C899341 01/15/23 FltBed 1/11/23 5,689mi 1/4th	16.54*			1090 403000	420		101000
		C899341 01/15/23 FltBed 1/11/23 5,689mi 1/4th	16.54*			2000 403000	420		101000
		C899341 01/15/23 FltBed 1/11/23 5,689mi 1/4th	16.53*			3000 403000	420		101000
		C899341 01/15/23 F350 1/11/23 70,923mi 1/4th	28.88*			1050 403000	430		101000
		C899341 01/15/23 F350 1/11/23 70,923mi 1/4th	28.88*			1090 403000	430		101000
		C899341 01/15/23 F350 1/11/23 70,923mi 1/4th	28.88*			2000 403000	430		101000
		C899341 01/15/23 F350 1/11/23 70,923mi 1/4th	28.86*			3000 403000	430		101000
		C899341 01/15/23 RearLoader 1/13/23 21,223mi	187.97*			1090 403000	420		101000
		C899341 01/15/23 SideLoader 1/9/23 25,987mi	164.65*			1090 403000	420		101000
		C899341 01/15/23 FireMiedic 1/2/23 33,061mi	83.53*			1040 403000	420	20	101000
		Total for Vendor:	663.26						
		*** Claim from another period (12/22) ****							
11310		255 VERIZON WIRELESS - MCSD	421.58						
		December Cell Phone Service							
		9924313853 01/01/23 Dec Cell Phone Services	220.23*			1010 402000	320		101000
		9924313853 01/01/23 PWS, ON CALL, GM PHONE	100.20*			1010 402000	320		101000
		9924313853 01/01/23 Fire Chief Phone	33.46*			1040 402000	320		101000
		9924313853 01/01/23 Ambulance Phone	67.69*			1040 402000	320	20	101000
		Total for Vendor:	421.58						
11325		116 VYVE - FIRE	141.40						
		January 2023 Phone & Internet Service							
		Jan2023 01/03/23 Phone & Internet Service	141.40*			1040 402000	320		101000
		Total for Vendor:	141.40						

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MCCLLOUD COMMUNITY SERVICES DISTRICT
Claim Approval List
For the Accounting Period: 1/23

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* ... Over spent expenditure

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
*** Claim from another period (12/22) ****									
11309		170 WITTMAN ENTERPRISES, LLC	494.62						
		Ambulance Billing Services Performed in December 2022							
	2212028	01/01/23 Dec 2022 Ambulance Billing Sv	494.62*			1040 402000	394	20	101000
		Total for Vendor:	494.62						
		# of Claims	22	Total:	28,979.11	# of Vendors	22		

Fund/Account	Amount
1010 GENERAL	
101000 Operating Cash	\$2,166.60
1020 DIRECTORS	
101000 Operating Cash	\$61.22
1040 FIRE	
101000 Operating Cash	\$3,794.71
1050 ALLEYS	
101000 Operating Cash	\$504.72
1060 LIGHTS	
101000 Operating Cash	\$1,506.62
1090 REFUSE	
101000 Operating Cash	\$1,446.08
2000 SEWER	
101000 Operating Cash	\$2,027.27
3000 WATER	
101000 Operating Cash	\$459.23
5004 Safer Grant	
101000 Operating Cash	\$17,012.66
Total:	\$28,979.11

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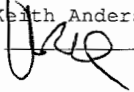
MCCLLOUD COMMUNITY SERVICES DISTRICT
Claim Approval Signature Page
For the Accounting Period: 1 / 23

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Report ID: AP100A

The foregoing claims are approved for payment in the manner provided by Resolution #3, dated November 8, 1965."

Prepared by: Keith Anderson

Reviewed by:



Claims Total: \$28,979.11

Signature #2

Signature #4

Signature #3

Signature #5

Courthouse Proposal

McCloud Outdoors and Sojourn Coffee

We would like to lease the Courthouse property at 205 S. Quincy, McCloud. We would like to begin May 1, 2023, for a 3 year period at \$500 per year. We do not need plumbing or electrical, just storage room for our inventory. We would be responsible for yard watering, mowing, and clean up. We would like to do some landscaping, add a few parking spaces, and do advertising as well. Any repairs/construction would be the responsibility of MCSD.

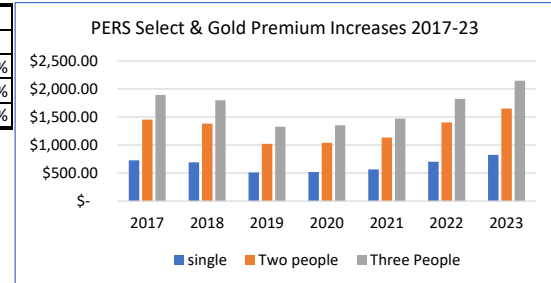
We can work out more details in the future if the board so chooses.

Thank you,

Chad & Julie Major

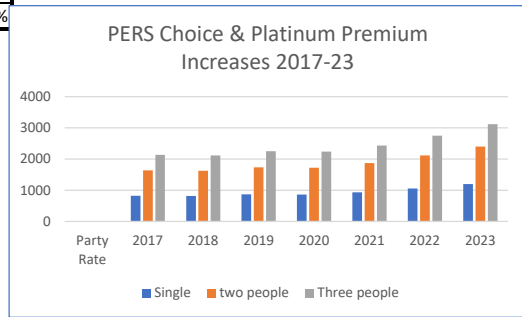
PERS Gold 2022-23 vs. PERS Select Plan 2017-2021

PERS Select Party Rate	Monthly Rates					PERS Gold		Difference	% Increase
	2017	2018	2019	2020	2021	2022	2023		
1	\$ 727.45	\$ 691.78	\$ 511.34	\$ 520.29	\$ 566.67	701.23	\$ 825.61	\$ 98.16	13.49%
2	\$ 1,454.90	\$ 1,383.56	\$ 1,022.68	\$ 1,040.58	\$ 1,133.34	1402.46	\$ 1,651.22	\$ 196.32	13.49%
3	\$ 1,891.37	\$ 1,798.63	\$ 1,329.48	\$ 1,352.75	\$ 1,473.34	1823.2	\$ 2,146.59	\$ 255.22	13.49%
Annual Rates	2017	2018	2019	2020	2021	2022	2023		
1	\$ 8,729.40	\$ 8,301.36	\$ 6,136.08	\$ 6,243.48	\$ 6,800.04	\$ 99,616.32	\$ 73,632.96		
2	\$ 17,458.80	\$ 16,602.72	\$ 12,272.16	\$ 12,486.96	\$ 13,600.08	\$ 199,232.64	\$ 147,265.92		
3	\$ 22,696.44	\$ 21,583.56	\$ 15,953.76	\$ 16,233.00	\$ 17,680.08	\$ 259,002.72	\$ 191,445.12		



PERS Platinum 2022-23 vs. PERS Choice Plan 2017-21

PERS Choice Party Rate	Monthly Rates					PersPlatinum		Difference	% Increase
	2017	2018	2019	2020	2021	2022	2023		
1	\$ 820.38	\$ 813.96	\$ 866.95	\$ 861.18	\$ 935.84	1057.01	\$ 1,200.12	\$ 379.74	35.93%
2	\$ 1,640.76	\$ 1,627.92	\$ 1,733.90	\$ 1,722.36	\$ 1,871.68	2114.02	\$ 2,400.24	\$ 759.48	35.93%
3	\$ 2,132.99	\$ 2,116.30	\$ 2,254.07	\$ 2,239.07	\$ 2,433.18	2748.23	\$ 3,120.31	\$ 987.32	35.93%
Annual Rates	2017	2018	2019	2020	2021	2022	2023		
1	\$ 9,844.56	\$ 9,767.52	\$ 10,403.40	\$ 10,334.16	\$ 11,230.08	\$ 12,684.12	\$ 14,401.44		
2	\$ 19,689.12	\$ 19,535.04	\$ 20,806.80	\$ 20,668.32	\$ 22,460.16	\$ 25,368.24	\$ 28,802.88		
3	\$ 25,595.88	\$ 25,395.60	\$ 27,048.84	\$ 26,868.84	\$ 29,198.16	\$ 32,978.76	\$ 37,443.72		



Name	2022		2023	
	Amount Billed	Annual Amount Billed	Monthly	Annual
Employee 1	\$ 1,426.83	\$ 17,121.96	\$ 1,651.22	\$ 19,814.64
Employee 2	\$ 1,057.01	\$ 12,684.12	\$ 1,200.12	\$ 14,401.44
Employee 3	\$ 1,057.01	\$ 12,684.12	\$ 1,200.12	\$ 14,401.44
Employee 4	\$ 1,426.83	\$ 17,121.96	\$ 1,651.22	\$ 19,814.64
Employee 5	\$ 1,426.83	\$ 17,121.96	\$ 1,651.22	\$ 19,814.64
Employee 6	\$ 1,426.83	\$ 17,121.96	\$ 1,651.22	\$ 19,814.64
Employee 7	\$ 1,426.83	\$ 17,121.96	\$ 1,651.22	\$ 19,814.64
Totals				\$ 127,876.08



McCloud Community Services District
Approved 2022-23 Budget Amendment 1-19-2023

Item 8 C

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	2022/2023	2021/2022	2021/2022	\$	%
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	Budget	Actual	Budget	Difference	Chng
Revenue:															
Tax Revenue	\$ 78,000	\$ -	\$ 123,378	\$ -	\$ -	\$ 46,586	\$ 6,706	\$ -	\$ -	\$ -	\$ 254,670	\$ 255,974	\$ 254,670	\$ 1,304	
Utility Fees	\$ -	\$ -	\$ -	\$ 40,710	\$ 19,408	\$ -	\$ -	\$ 410,526	\$ 545,580	\$ 601,662	\$ 1,617,886	\$ 1,461,180	\$ 1,564,141	\$ (102,961)	
Ambulance	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 93,497	\$ 85,000	\$ 8,497	
ZIB Contract			\$ 30,000								\$ 30,000	\$ -	\$ -		
Donations, Misc fn6	\$ -	\$ -	\$ 114,000	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ 4,000	\$ -	\$ 7,000	\$ 130,000	\$ 789,850	\$ 765,464	\$ 24,386	
Grants fn8	\$ -	\$ -	\$ 154,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,063	\$ -	\$ 81,775	\$ (81,775)	
Strike Team Revenue fn15			\$ 454,300												
TOTAL REVENUE	\$ 78,000	\$ -	\$ 973,741	\$ 40,710	\$ 19,408	\$ 50,586	\$ 7,706	\$ 414,526	\$ 545,580	\$ 608,662	\$ 2,738,919	\$ 2,600,501	\$ 2,751,050	\$ (150,549)	-5.5
Expenses:															
Salaries fn12	\$ 247,387	\$ -	\$ 86,869	\$ 14,771	\$ -	\$ 23,006	\$ 3,249	\$ 45,840	\$ 44,217	\$ 64,509	\$ 529,848	\$ 866,733	\$ 911,942	\$ 45,209	
Strike Team Payroll Expenses fn15			\$ 266,893								\$ 266,893				
PERS fn12	\$ 15,625	\$ -	\$ 4,442	\$ 1,062	\$ -	\$ 525	\$ 2	\$ 3,290	\$ 2,172	\$ 4,305	\$ 31,423	\$ 33,971	\$ 29,598	\$ (4,373)	
Payroll Taxes fn12	\$ 22,089	\$ -	\$ 7,595	\$ 1,278	\$ -	\$ 2,263	\$ 449	\$ 5,201	\$ 2,858	\$ 5,552	\$ 47,285	\$ 74,173	\$ 77,983	\$ 3,810	
Employee Hlth Benefits fn2 fn12	\$ 88,052	\$ -	\$ 23,464	\$ 5,913	\$ -	\$ 2,903	\$ 11	\$ 18,557	\$ 12,063	\$ 24,106	\$ 175,069	\$ 115,436	\$ 151,161	\$ 35,725	
Workers Comp <small>(32893)</small> fn3 fn12	\$ 2,463	\$ -	\$ 16,463	\$ 1,168	\$ -	\$ 1,995	\$ 20	\$ 4,125	\$ 2,615	\$ 4,866	\$ 33,715	\$ 28,937	\$ 36,194	\$ 7,257	
Retiree Benefits Retirement fn1	\$ 50,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,667	\$ 42,495	\$ 42,945	\$ 450	\$ 1,386,824
Retiree Benefits Health	\$ 251,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,924	\$ 230,184	\$ 241,900	\$ 11,716	
Total Employee Costs	\$ 678,207	\$ -	\$ 405,726	\$ 24,192	\$ -	\$ 30,692	\$ 3,731	\$ 77,013	\$ 63,925	\$ 103,338	\$ 1,386,824	\$ 1,391,929	\$ 1,491,723	\$ (104,899)	-7.0
Insurance	\$ 49,019	\$ -	\$ 10,982	\$ 2,200	\$ -	\$ 4,388	\$ 394	\$ 4,200	\$ 6,371	\$ 17,767	\$ 95,321	\$ 85,861	\$ 83,018	\$ (2,843)	
Telephone	\$ 6,800	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 500	\$ 11,500	\$ 10,196	\$ 10,955	\$ 759	
Publications	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 412	\$ 50	\$ (362)	
Travel	\$ 800	\$ 500	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 4,334	\$ 3,197	\$ 6,234	\$ 3,037	
Hiring	\$ 400	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 300	\$ 300	\$ 2,750	\$ 1,637	\$ 4,600	\$ 2,963	
Training	\$ 6,000	\$ 2,000	\$ 11,073	\$ -	\$ -	\$ 200	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 28,273	\$ 8,142	\$ 14,950	\$ 6,808	
Uniforms	\$ 500	\$ -	\$ 2,200	\$ 200	\$ -	\$ 200	\$ -	\$ 300	\$ 300	\$ 300	\$ 4,000	\$ 9,596	\$ 4,600	\$ (4,996)	
Safety	\$ 300	\$ -	\$ 1,000	\$ 300	\$ -	\$ 300	\$ 100	\$ 400	\$ 600	\$ 600	\$ 3,600	\$ 1,983	\$ 4,900	\$ 2,917	
Memberships	\$ 5,000	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 800	\$ 8,100	\$ 6,172	\$ 6,600	\$ 428	
Volunteer Reimbursements fn8 fn16	\$ -	\$ -	\$ 118,400									\$ 6,214	\$ 25,600	\$ 19,386	
Operating Lease	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800	\$ 4,132	\$ 6,600	\$ 2,468	
Attorney	\$ 16,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 48,000	\$ 33,214	\$ 47,000	\$ 13,786	
Accountant	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 26,500	\$ 56,670	\$ 30,170	
Professional Services	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 20,000	\$ 5,500	\$ 42,100	\$ 97,714	\$ 33,600	\$ (64,114)	
Prof Svc-Ambulance fn5	\$ -	\$ -	\$ 11,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,480	\$ 4,740	\$ 6,800	\$ 2,060	
IT Services	\$ 13,000	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ 20,585	\$ 23,800	\$ 3,215	
Advertising	\$ 1,200	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 745	\$ 3,700	\$ 2,955	
Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Costs	\$ 134,869	\$ 2,500	\$ 182,769	\$ 3,500	\$ -	\$ 5,088	\$ 494	\$ 9,150	\$ 32,171	\$ 59,767	\$ 430,308	\$ 321,040	\$ 339,677	\$ 18,637	5.5

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000						
To	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	TOTAL	TOTAL	TOTAL	Difference		
Supplies	\$ 900	\$ -	\$ 55,241	\$ 5,000	\$ -	\$ 1,100	\$ -	\$ 800	\$ 3,900	\$ 4,300	\$ 71,241	\$ 43,233	\$ 35,200	\$ (8,033)		
Office Supplies	\$ 9,000	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,100	\$ 9,028	\$ 5,600	\$ (3,428)		
Postage & Delivery	\$ 3,600	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850	\$ 3,724	\$ 5,200	\$ 1,476		
Computer & IT Supplies	\$ 1,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 897	\$ 3,100	\$ 2,203		
Janitorial Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 261	\$ 2,100	\$ 1,839		
Diesel	\$ 5,000	\$ -	\$ 9,200	\$ 3,000	\$ -	\$ -	\$ -	\$ 13,800	\$ 1,200	\$ 1,800	\$ 34,000	\$ 37,068	\$ 30,183	\$ (6,885)		
Fuel	\$ 4,000	\$ -	\$ 6,900	\$ 2,000	\$ -	\$ 800	\$ -	\$ 700	\$ 600	\$ 2,400	\$ 17,400	\$ 13,389	\$ 15,133	\$ 1,744		
Heating Fuel	\$ 6,000	\$ -	\$ 6,600	\$ -	\$ -	\$ 2,200	\$ 800	\$ -	\$ -	\$ -	\$ 15,600	\$ 13,016	\$ 14,300	\$ 1,284		
Power	\$ 3,400	\$ -	\$ 4,500	\$ -	\$ 18,000	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -	\$ 28,300	\$ 23,673	\$ 28,432	\$ 4,759		
Building/Grounds (parking lot, paint)	\$ 1,000	\$ -	\$ 2,500	\$ 5,500	\$ -	\$ 800	\$ 2,000	\$ -	\$ -	\$ 5,000	\$ 16,800	\$ 6,427	\$ 108,300	\$ 101,873		
Equip Maintenance fn4 fn14	\$ 3,000	\$ -	\$ 36,000	\$ 2,000	\$ -	\$ 500	\$ -	\$ 6,000	\$ 3,000	\$ 9,600	\$ 60,100	\$ 43,468	\$ 28,150	\$ (15,318)		
Vehicle Maint.	\$ 800	\$ -	\$ 7,700	\$ 800	\$ -	\$ 500	\$ -	\$ 1,800	\$ 1,000	\$ 1,000	\$ 13,600	\$ 9,602	\$ 21,100	\$ 11,498		
Strike Team Misc Expenses fn15			\$ 15,218													
Total Supplies, Maintenance	\$ 38,700	\$ -	\$ 144,709	\$ 18,300	\$ 18,000	\$ 8,100	\$ 4,000	\$ 23,100	\$ 9,700	\$ 24,100	\$ 288,709	\$ 203,786	\$ 296,798	\$ 93,012	31.3	
Interest/Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 67,966	\$ 158,727	\$ 90,761	
Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,605	\$ 1,003	\$ (3,602)		
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,161	\$ 101,619	\$ 1,680	\$ 164,460	\$ 72,571	\$ 159,730	\$ 87,159	54.6
Fees fn7 fn13	\$ 600	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 21,000	\$ 7,600	\$ 82,100	\$ 81,110	\$ 52,925	\$ (28,185)		
Permits	\$ 600	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ -	\$ 22,800	\$ 22,800		
Director's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,908	\$ -	\$ (12,908)		
Property Tax	\$ 126	\$ -	\$ 70	\$ -	\$ -	\$ 180	\$ -	\$ 60	\$ -	\$ 150	\$ 586	\$ 468	\$ 436	\$ (32)		
Fund Allocation of General/Director Costs	\$ -	\$ -	\$ 49,019	\$ 24,509	\$ -	\$ 32,679	\$ 8,170	\$ 155,226	\$ 261,434	\$ 285,943	\$ 816,981	\$ -	\$ -	\$ -		
Total Miscellaneous Costs	\$ 1,326	\$ -	\$ 50,689	\$ 24,509	\$ -	\$ 32,859	\$ 8,170	\$ 207,286	\$ 282,434	\$ 293,693	\$ 900,967	\$ 94,486	\$ 76,161	\$ (18,325)	-24.1	
TOTAL OPERATING EXPENSES	\$ 816,981	\$ 100	\$ 6	\$ 3	\$ -	\$ 4	\$ 1	\$ 19	\$ 32	\$ 35	\$ 100					
OVER/UNDER FROM OPERATIONS	\$ 78,000	\$ -	\$ 189,848	\$ (29,791)	\$ 1,408	\$ (26,153)	\$ (8,689)	\$ 36,816	\$ 55,731	\$ 126,084	\$ 423,253	\$ 516,689	\$ 386,961	\$ (129,728)	-33.5	
											\$ 423,253					
Non Operating Revenue/Expense:																
Interest Income 1.5%	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -		
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Non Operating Revenue/Expense	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298	\$ 5,239	\$ 7,136	\$ -		
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 195,115	\$ (28,348)	\$ 1,414	\$ (24,993)	\$ (8,640)	\$ 37,831	\$ 71,217	\$ 130,189	\$ 456,551	\$ 521,928	\$ 394,097	\$ (129,728)		
fn1 19% increase in Retirees minimum payment																
fn2 Medical premiums adjusted for 1-2023 increase																
fn3 Fire Dept WC 27x325 Vol. 8x650 + employees																
fn4 Fire Dept increase in equipment inspections+replace pump																
fn5 Wittman + CA ambulance fees																
fn6 \$60k Strike team , \$24k CSA3, \$30k ZIB, \$17k RFC, \$23k gifts																
fn7 Refuse Dump Fees, sewer/water SWRCB fees																
fn8 FD points, Safer points, Ambulance plan																
fn9 Change FD to 6%, Refuse to 19, sew to 32 water to 35																
fn10 Additional dumpsters																
fn11 Safer Grant with carryover of unused funds from 21/22																
fn12 Payroll adjusted for 1/2 year Public Works Director																
fn13 Additional \$10,000 bank fee for upper/lower elk LOC																
fn14 Per Board 30% of Strike Team vehicle rev to repairs \$24k																
fn15 2022-23 Strike Team Revenue, Payroll, Expense																
fn16 Ambulance Stipend shifts adjusted rates \$12,500																

CASH, CAPITAL AND RESERVE BUDGET 2022/2023

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	TOTAL		
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water			
EST LAIF BALANCE 6-30-2022	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
EST OPERATING BALANCE 6-30-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,964	\$ 1,658,986		
EST CERBT BALANCE 6-30-2022	\$ 367,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 438,780		
BEGINNING CASH BALANCE 7-1-2022	\$ 811,752	\$ -	\$ 700,698	\$ 203,349	\$ 4,122	\$ 126,029	\$ 6,357	\$ 180,387	\$ 1,443,029	\$ 841,885	\$ 4,317,608	\$ 4,317,608	\$ 4,317,608
OPERATING BALANCE 7-1-2022	\$ 126,702	\$ -	\$ 349,521	\$ 107,177	\$ 3,741	\$ 48,728	\$ 3,069	\$ 108,318	\$ 395,766	\$ 515,961	\$ 1,658,983		
NET INCOME/(LOSS) FROM OPERATIONS	\$ 82,767	\$ -	\$ 195,115	\$ (28,348)	\$ 1,414	\$ (24,993)	\$ (8,640)	\$ 37,831	\$ 71,217	\$ 130,189	\$ 456,551		
CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ 12,000	\$ -	\$ 60,400		
BALANCE TRANSFERS	\$ 128,000	\$ -	\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 400,000	\$ 1,318,000		
RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Projected Operating Cash Balance 6-30-23	\$ 81,469	\$ -	\$ 191,236	\$ 38,612	\$ 4,178	\$ 23,503	\$ (5,618)	\$ 35,392	\$ 46,205	\$ 102,919	\$ 517,895	\$ 517,895	\$ 517,895
CAPITAL OUTLAYS													
Sewer Upgrades- Bio-solid Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000		
Refuse additional dumpsters fn10								\$ 5,000	\$ -	\$ -	\$ 5,000		
Fire Department Safer PPE	\$ -		\$ 28,400								\$ 28,400		
Fire Department CFAA Wildland training,PPE			\$ 25,000								\$ 25,000		
TOTAL CAPITAL OUTLAYS	\$ -	\$ -	\$ 53,400	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 12,000	\$ -	\$ 70,400		
GAIN/LOSS SALE OF ASSETS													
Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sale Price	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET GAIN/LOSS SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
RESERVE ASSIGNMENT													
Board Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,986	\$ 7,136	\$ 21,122		
Committed (Board Approved Allocations)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Committed (Rate Study Annual Reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,841	\$ 31,757	\$ 121,077	\$ 158,675		
Assigned (Operating Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 9,916	\$ 13,035	\$ 15,018	\$ 39,442		
Assigned (Capital Reserves) 5 year plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned (after all commitments met)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL RESERVE ASSIGNMENTS	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239	\$ 219,239	\$ 219,239
LAIF ACTIVITY													
Beginning Balance 7-1-2022	\$ 317,782	\$ -	\$ 351,177	\$ 96,172	\$ 381	\$ 77,301	\$ 3,288	\$ 67,658	\$ 1,032,403	\$ 273,680	\$ 2,219,842		
Interest	\$ 4,767	\$ -	\$ 5,267	\$ 1,443	\$ 6	\$ 1,160	\$ 49	\$ 1,015	\$ 15,486	\$ 4,105	\$ 33,298		
Reserve Assignments	\$ -	\$ -	\$ -	\$ 217	\$ 977	\$ 232	\$ 47	\$ 15,757	\$ 58,778	\$ 143,231	\$ 219,239		
Balance Transfers	\$ -	\$ -	\$ 300,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 350,000	\$ 400,000	\$ 1,190,000		
Withdrawal CERBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET LAIF ACTIVITY	\$ 4,767	\$ -	\$ 305,267	\$ 41,660	\$ 983	\$ 1,392	\$ 96	\$ 116,772	\$ 424,264	\$ 547,336	\$ 1,442,537		
PROJECTED LAIF BALANCE 6-30-2023	\$ 322,549	\$ -	\$ 656,444	\$ 137,832	\$ 1,364	\$ 78,693	\$ 3,384	\$ 184,430	\$ 1,456,667	\$ 821,016	\$ 3,662,379	\$ 3,662,379	\$ 3,662,379
CERBT ACTIVITY													
Beginning Balance	\$ 367,268							4411	14860	52241	\$ 438,780		
Deposits	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Withdrawals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET CERBT ACTIVITY	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000		
PROJECTED CERBT BALANCE 6-30-2023	\$ 495,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,411	\$ 14,860	\$ 52,241	\$ 566,780	\$ 566,780	\$ 566,780
NET CASH 6-30-2023	\$ 899,286	\$ -	\$ 847,680	\$ 176,444	\$ 5,542	\$ 102,196	\$ (2,234)	\$ 224,233	\$ 1,517,732	\$ 976,176	\$ 4,747,054	\$ 4,747,054	\$ 4,747,054
NET CASH CHANGE IN POSITION	\$ 87,534	\$ -	\$ 146,982	\$ (26,905)	\$ 1,420	\$ (23,833)	\$ (8,591)	\$ 43,846	\$ 74,703	\$ 134,291	\$ 429,446	\$ 429,446	\$ 429,446

Cash Flow Statement 1/19/2023	General/Directors	Fire	Fire Strike Team	Alleys	Lights	Parks	Library	Refuse	Sewer	Water	Springhouse Proj	Safer Grant	Upper/Lower Elk	Total		
Operating Cash	33650	381,594	(64,854)	103,598	7,602	58,386	6,001	152,790	472,184	685,691	247,404	(98,310)	(238,369)	1,747,367	1548500	198867
Reserve Restricted	119,768	160,451	-	55,053		65,223	2,938	62,489	613,065	98,023				1,177,010		
Reserve Unrestricted	199,779	192,677	-	41,653	383	12,508	369	5,546	425,073	177,178				1,055,166		
														-		
Total Cash Available	353,197	734,722	(64,854)	200,304	7,985	136,117	9,308	220,825	1,510,322	960,892	247,404	(98,310)	(238,369)	3,979,543		
														-		
Operating Cash	33,650	381,594	(64,854)	103,598	7,602	58,386	6,001	152,790	472,184	685,691	247,404	(98,310)	(238,369)	1,747,367	1548500	198867
LOC/Grant Due													(1,100,000)	(1,100,000)		
Accounts Receivable			248,662								54,107	98,310	1,424,000	1,825,079		
Net Operating Cash after AR	33,650	381,594	183,808	103,598	7,602	58,386	6,001	152,790	472,184	685,691	301,511	-	85,631	2,472,446	2,472,446	
														-		
Budgeted Transfer to Reserve		300,000		40,000		-		100,000	350,000	400,000				1,190,000		

Item 8 C

Michael Quinn
530 River Oaks Drive
Redding, CA 96001

To Amos McABier
HMFICC
McCloud Community Services District
PO Box 640
McCloud, CA 96057

Amos,

This is a proposal for my continued assistance in the transition from the position of Finance Officer. Jennifer has been included in the work that I have done for the last couple of months and has shown an aptitude for understanding the accounting system and the financial needs of the District. With Keith Anderson handling the A/P and bank reconciliations, there should be no change in those areas. There are a lot of functions such as Budgets, Audits, Actuarials, CalPers, Human Resources and Grants where Jennifer has had a rudimentary introduction to but will need assistance in getting a bigger scope on all their intricacies.

CalPers requires that a retired annuitant not work for the District for 6 months after separation so my continued support will require me to be listed as an active employee that is still engaged in the Medical and Retirement plans. With a projected part time position being proposed, the Retirement will be based on hours being paid while the Medical will be covered at the monthly rate. My proposal is for a payrate of \$48.

This is based on the current rate plus the fact that I will not be able to draw my Pension until the time at which I permanently separate from the District.

I will request that I continue to have access to the District computer system at my Home and that I have access to the agencies that I would be assisting with. All Banking authorizations would be removed so that I have no access to any movement

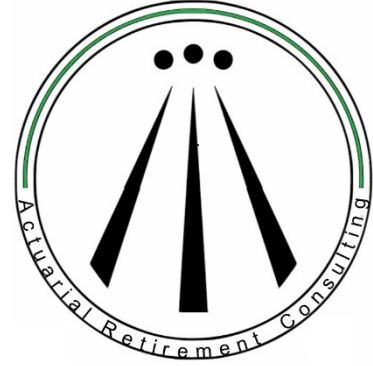
of funds but can still see the account information and cannot obligate the District in any manner. Also a travel stipend would be necessary that can be worked out.

Please add any additional remarks to this as you see necessary.

I will definitely be separated as soon as the King Salmon start their migration up the Kenai River.

Sincerely.

Mike



November 29, 2021

Michael Quinn
Finance Officer
McCloud Community Service District
PO Box 640
McCloud, CA 96057

Re: June 30, 2020 GASB 75 Valuation for the McCloud Community Service District

Dear Mr. Quinn:

This report sets forth the results of our GASB 75 actuarial valuation of the McCloud Community Service District (District)'s other postemployment benefits (OPEB) plan as of June 30, 2020. Governmental Accounting Standards Board (GASB) Statement No. 75 requires an actuarial valuation of OPEB liabilities at least once every two years. This report may be compared with the valuation performed by MacLeod Watts as of June 30, 2018, to see how the liabilities have changed since the last valuation.

Under GASB 75, actuarial valuations may be rolled forward, up to a reporting date of 30 months and 1 day following the valuation date, to produce note disclosures and required supplementary information for each fiscal year end. Separate GASB 75 disclosure reports will be provided annually.

The results set forth in this report are based on census, benefit provisions, employee agreements, premiums, contributions, and trust documents, if applicable, provided by the District. Certain assumptions were made regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. A complete list of the actuarial assumptions used in this valuation, as well as a glossary of terms, can be found at the end of the report.

We appreciate the opportunity to work on this report with the District. We are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,


Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary

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Executive Summary

This report presents the results of the District's June 30, 2020 actuarial valuation of the OPEB plan. Actuarial valuations determine, as of a valuation date, certain actuarial measurements that assess an employer's financial liability and annual costs.

Results of an actuarial valuation reflect plan census, benefit provisions, premium rates, decrement assumptions, discount rate, and assets, if applicable, as of the valuation date. Future valuation results may differ significantly to the extent that actual plan experience differs from the expected plan experience detailed in this report. Future results are also dependent on any change to the discount rate and actual experience of plan assets, if applicable.

The District's prior actuarial valuation was dated June 30, 2018 and the total OPEB liability at 3.53% was \$2,780,220. The District's current June 30, 2020 valuation has a discount rate of 6.35% and a total OPEB liability of \$1,646,750.

This valuation includes benefits for 13 retirees and 8 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

The District's net OPEB liability as of June 30, 2020 is:

Discount rate	6.35%
Total OPEB liability	\$1,646,750
Plan fiduciary net position	\$216,128
Net OPEB liability	<u>\$1,430,622</u>

Plan fiduciary net position as a percentage of the total OPEB liability 13.12 %

The total OPEB liability includes both explicit and implicit subsidies. The explicit subsidy includes any employer paid benefits for retirees. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage. The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

The District's total OPEB liability in this valuation reflects the value of an explicit subsidy liability equal to \$1,414,618 and an implicit subsidy liability equal to \$232,132.

The results of this actuarial valuation are intended to be used for the District's June 30, 2021 and June 30, 2022 disclosure reports. The next actuarial valuation is scheduled to be completed as of July 1, 2022. An updated actuarial valuation may need to be completed at an earlier date if the District experiences any significant changes to plan census, benefit provisions, or funding strategy. We are available to discuss any changes to determine the significance and, if needed, any adjustments to future reporting dates.



Changes Since the Prior Valuation

The District's most recent prior valuation was completed as of June 30, 2018 and the total OPEB liability, at 3.53%, was \$2,780,220. The District's June 30, 2020 total OPEB liability, at 6.35%, is \$1,646,750.

Several factors can cause the total OPEB liability to change over time. Liabilities often increase as employees accrue more service and get closer to receiving benefits. Liabilities can decrease as benefits are paid out. Other factors include changes in the plan census (including actual versus expected termination, retirement, and mortality), changes in healthcare costs, and changes (updates) to the actuarial assumptions and methodology for the current valuation.

The changes from June 30, 2018 to June 30, 2020 are as follows:

Total OPEB Liability as of June 30, 2018	<u>\$2,780,220</u>
Changes due to plan experience	
Passage of time	125,279
Cumulative changes including terminations, retirements, and mortality experience different than expected, healthcare premiums different than expected, and a change in actuary	(312,796)
Changes due to assumptions or other inputs	
Change in trend rate - update to assumed future medical trend	(438,076)
Change in discount rate – 3.53% to 6.35%	<u>(507,877)</u>
Total OPEB Liability as of June 30, 2020	<u><u>\$1,646,750</u></u>



Results

Discount Rate

GASB 75 requires a discount rate that reflects the long-term expected rate of return on OPEB plan investments (if any) and a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

To determine the discount rate, the amount of the plan’s projected fiduciary net position (if any) and the amount of projected benefit payments are compared in each future period.

At June 30, 2020, the District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used is 6.35%, equal to the long-term expected rate of return.

Liability Measurements

The present value of projected benefit payments for the District’s current and future retirees is \$2,120,907 as of June 30, 2020. If the District were to place this amount in a fund earning interest at the rate of 6.35% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits to the current closed group of employees covered by benefit terms.

When the present value of projected benefit payments is allocated into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the total OPEB liability is \$1,646,750 as of June 30, 2020. This represents the present value of all benefits accrued through the valuation date if each employee’s liability is expensed from hire date until retirement date as a level percentage of pay.

The service cost is the portion of the present value of all benefits expected to be paid that are attributed to the current valuation year.

These liability measurements could be visually represented as follows:

Present value of projected benefit payments		
Total OPEB liability	Service Cost	Future service costs



**McCloud Community Service District
GASB 75 Actuarial Valuation
as of June 30, 2020**

Results (cont.)

Valuation Results

Valuation date	June 30, 2020
Discount rate	6.35%
Employees covered by benefit terms	
Actives	8
Retirees	13
Total	<u>21</u>
Present value of projected benefit payments	
Actives	\$646,280
Retirees	1,474,627
Total	<u>\$2,120,907</u>
Total OPEB liability (actuarial accrued liability)	
Actives	\$172,123
Retirees	1,474,627
Total	<u>\$1,646,750</u>
OPEB plan fiduciary net position	<u>\$216,128</u>
Net OPEB liability (unfunded actuarial accrued liability)	<u>\$1,430,622</u>
Service Cost (beginning of year)	\$44,699

Sensitivity of the net OPEB liability

The change in net OPEB liability, if the District used a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.35%)	Discount Rate (6.35%)	1% Increase (7.35%)
Net OPEB liability (asset)	<u>\$1,583,892</u>	<u>\$1,430,622</u>	<u>\$1,299,604</u>

The change in net OPEB liability, if the District used healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.20% current, 3.00% ultimate, 2.50% Medicare)	Trend Rate (5.20% current, 4.00% ultimate, 3.50% Medicare)	1% Increase (6.20% current, 5.00% ultimate, 4.50% Medicare)
Net OPEB liability (asset)	<u>\$1,294,471</u>	<u>\$1,430,622</u>	<u>\$1,591,312</u>



Actuarially Determined Contribution

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. The components of the actuarially determined contribution are an amortization of the net OPEB liability, using a 30-year amortization as a level percentage of pay, the service cost at the beginning of the year, and the interest amount to the end of the year.

Discount Rate	<u>6.35%</u>
Actuarially Determined Contribution (2020-21)	
Amortization of Net OPEB Liability	\$73,100
Service Cost (beginning of year)	44,699
Interest	<u>7,480</u>
Total	<u>\$125,279</u>
Actuarially Determined Contribution (2021-22)	
Amortization of Net OPEB Liability	75,476
Service Cost (beginning of year)	46,152
Interest	<u>7,723</u>
Total	<u>\$129,351</u>



**McCloud Community Service District
 GASB 75 Actuarial Valuation
 as of June 30, 2020**

Projected Benefits

The following projection of future benefit payments shows expected explicit subsidy and implicit subsidy amounts separately.

An implicit subsidy is valued when claims costs for retirees are expected to be higher than the premium charged, due to a pooled environment. If an employer provides retired employees with the option to participate in the same health insurance pool as active employees, the premiums paid for coverage of active employees are higher than what the premiums would be if the active employees were rated separately.

Year Beginning	Explicit Subsidy (pay-as-you-go)	Implicit Subsidy	Total
2020	\$113,099	\$27,648	\$140,747
2021	116,352	33,255	149,607
2022	119,504	39,479	158,983
2023	121,330	21,770	143,100
2024	124,511	25,439	149,950
2025	118,718	30,064	148,782
2026	111,410	19,921	131,331
2027	113,516	23,328	136,844
2028	118,998	27,217	146,215
2029	122,657	14,306	136,963
2030	111,751	16,630	128,381
2031	99,082	70	99,152
2032	98,359	190	98,549
2033	98,043	455	98,498
2034	97,827	955	98,782
2035	97,530	1,782	99,312
2036	97,974	3,163	101,137
2037	99,735	5,518	105,253
2038	102,970	9,164	112,134
2039	106,371	14,545	120,916
2040	111,893	22,361	134,254
2041	118,795	32,818	151,613
2042	120,395	22,844	143,239
2043	128,783	33,585	162,368
2044	138,877	47,331	186,208
2045	142,763	63,773	206,536
2046	153,779	37,770	191,549
2047	149,672	52,072	201,744
2048	160,417	69,270	229,687
2049	170,760	3,733	174,493
2050	129,477	6,007	135,484
2055	112,704	27,001	139,705
2060	91,211	0	91,211
2065	85,071	0	85,071
2070	74,621	0	74,621
2075	56,427	0	56,427



**McCloud Community Service District
 GASB 75 Actuarial Valuation
 as of June 30, 2020**

Fiscal Year End Disclosure Report Tie In

The schedule of changes in the net OPEB liability shown below is consistent with the District's June 30, 2021 disclosure report. The District uses a lookback measurement period. For the reporting fiscal year ending June 30, 2021, the measurement period is for fiscal year ending June 30, 2020.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2019	\$2,069,461	\$109,627	\$1,959,834
Changes for the year:			
Service cost	58,146		58,146
Interest	127,813		127,813
Changes of benefit terms	0		0
Difference between expected and actual experience	(159,040)		(159,040)
Changes in assumptions or other inputs	(281,894)		(281,894)
Contributions – employer		265,736	(265,736)
Net investment income		8,588	(8,588)
Benefit payments	(167,736)	(167,736)	0
Administrative expenses		(87)	87
Net changes	(422,711)	106,501	(529,212)
Balances at June 30, 2020	\$1,646,750	\$216,128	\$1,430,622



Actuarial Certification


The results presented in this report are based on our actuarial valuation of the OPEB plan of the McCloud Community Service District (District) as of June 30, 2020. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:



Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary



Plan Provisions

Plan Description

The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act ("PEMHCA"), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits Provided

The District joined PEMHCA in 1986 under the unequal contribution method in which District contributions for retirees would phase in over 20 years until they become 100% equal with the active employee contribution. Since the District's contract with PEMHCA originated in 1986, the retiree medical benefit is now equal to the medical benefit paid to active employees.

Eligibility

Employees hired before 1/1/2013, who have attained age 50 and completed at least 5 years of CalPERS service, are eligible upon retirement directly from the District. Employees hired on or after 1/1/2013, who have attained age 52 and completed at least 5 years CalPERS service, are eligible upon retirement directly from the District.

Benefit

Employees hired before 2/1/2018 receive 100% District paid medical benefits for themselves and any eligible dependents for life. The District paid benefit is capped at \$17,122 per year.

Employees hired on or after 2/1/2018 will receive the minimum of:

- (1) 100% District paid medical benefits for themselves and any eligible dependents for life. The District paid benefit is capped at \$17,122 per year.
- (2) CalPERS 100/90 formula with vesting. The monthly 100/90 formula caps, in 2020, are \$767 for single coverage, \$1,461 for two party coverage, and \$1,868 for family coverage. The vesting formula starts at 50% after 10 years of service and increases 5% per year to 100% after 20 years of service.

The District provides benefits to any eligible surviving dependents.

The following monthly premium rates and caps were in effect as of June 30, 2020:

<u>Coverage</u>	<u>PERS Choice Region 1</u>	<u>PERS Care Region 1</u>	<u>PERS Choice Out of State</u>	<u>100/90 Caps</u>
Single	\$861.18	\$1,133.14	\$709.66	\$767.00
2 Party	1,722.36	2,266.28	1,419.32	1,461.00
Family	2,239.07	2,946.16	1,845.12	1,868.00



**McCloud Community Service District
 GASB 75 Actuarial Valuation
 as of June 30, 2020**

Census Data

The following table shows the age distribution of retirees included in the valuation:

Age	Total
Under 55	1
55-59	2
60-64	1
65-69	1
70-74	4
75-79	1
80-84	1
85+	2
All Ages	13

Average Age: 70.9

The following table shows the age and service distribution of active employees included in the valuation:

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	0	1
30-34	0	0	0	0	0	0	0	0	0
35-39	2	1	0	0	0	0	0	0	3
40-44	1	0	0	0	0	0	0	0	1
45-49	0	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0	0
55-59	1	0	0	0	0	0	0	0	1
60-64	0	0	0	0	0	0	0	0	0
65+	1	1	0	0	0	0	0	0	2
All Ages	6	2	0	0	0	0	0	0	8

Average Age: 46.4

Average Service: 3.0



**McCloud Community Service District
 GASB 75 Actuarial Valuation
 as of June 30, 2020**

Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date:	June 30, 2020
Actuarial Cost Method:	Entry Age, Level Percent of Pay
Discount Rate:	6.35%
Salary Increases:	3.25%
Inflation Rate:	2.75%
Withdrawal:	Termination rates for public agency miscellaneous employees in the most recent CalPERS experience study (1997-2015).
Pre-retirement Mortality:	CalPERS pre-retirement mortality miscellaneous and schools (1997-2015)
Postretirement Mortality:	CalPERS post-retirement mortality miscellaneous and schools (1997-2015)
Retirement:	Retirement rates for public agency miscellaneous employees in the most recent CalPERS experience study (1997-2015), varying by date of hire as follows:
Hired before 1/1/2013:	2% at age 60
Hired on or after 1/1/2013:	2% at age 62
Medical Claim Cost:	Annual Per Retiree or Spouse

<u>Age</u>	<u>Medical</u>
50	\$11,328
55	14,532
60	18,312
64	22,116
65	4,164
70	3,996
75	4,260

Medical Trend:	Sample Rates:												
	<table border="0"> <thead> <tr> <th style="text-align: center;"><u>Year</u></th> <th style="text-align: center;"><u>Pre-Medicare</u></th> <th style="text-align: center;"><u>Medicare</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2020 - 2049</td> <td style="text-align: center;">5.20%</td> <td style="text-align: center;">3.50%</td> </tr> <tr> <td style="text-align: center;">2050 – 2064</td> <td style="text-align: center;">5.00%</td> <td style="text-align: center;">3.50%</td> </tr> <tr> <td style="text-align: center;">2065 +</td> <td style="text-align: center;">4.00%</td> <td style="text-align: center;">3.50%</td> </tr> </tbody> </table>	<u>Year</u>	<u>Pre-Medicare</u>	<u>Medicare</u>	2020 - 2049	5.20%	3.50%	2050 – 2064	5.00%	3.50%	2065 +	4.00%	3.50%
<u>Year</u>	<u>Pre-Medicare</u>	<u>Medicare</u>											
2020 - 2049	5.20%	3.50%											
2050 – 2064	5.00%	3.50%											
2065 +	4.00%	3.50%											

Increase in District-paid Cap:	Assumed to follow medical trend in all future years
Increase in 100/90 Caps:	Assumed to follow medical trend in all future years



**McCloud Community Service District
GASB 75 Actuarial Valuation
as of June 30, 2020**

Assumptions (cont.)

Percent Electing Coverage: Varies by date of hire as follows:

Hired before 1/1/2013: 100%

Hired on or after 1/1/2013: Varies by years of service as follows:

<u>Service Years</u>	<u>Election Percent</u>
< 10	0%
10	75%
11	80%
12	85%
13	90%
14	95%
15 +	100%

Spouse Coverage:

Future retirees: 60%

Current retirees: Actual dependent data used.

Female spouses are assumed to be three years younger than male spouses.



Glossary

The following definitions are a selection of terms used throughout the report. A more extensive list of terms can be found in the glossary section of Statement No. 75 of the Governmental Accounting Standards Board. The definitions are intended to provide clarity in relation to how they are used in GASB 75. They are organized in the order they appear in this report.

Other postemployment benefits (OPEB)

Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

Actuarial present value of projected benefit payments

Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.

Total OPEB liability

The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

Service costs

The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

Actuarially determined contribution

A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

Projected benefit payments

All benefits (including refunds of employee contributions) estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

Healthcare cost trend rates

The rates of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.



CERBT Valuation Packet

The California Employers' Retiree Benefit Trust (CERBT) Fund is an Internal Revenue Code Section 115, multiple-employer OPEB trust fund and has a fiduciary responsibility for financial reporting in accordance to the Governmental Accounting Standards Statement No. 74. As such, we request all participating employers to submit a renewal OPEB Valuation or AMM Report at least every two years, along with this valuation packet consisting of the Certification of Funding Policy, the Summary of Actuarial Information, and the Certification of Actuarial Information. The information provided in the OPEB valuation or AMM report is essential to the accuracy of the administration and reporting of the CERBT Fund.

Employer Name

Valuation Date

Renewal Valuation Checklist

Please email a copy of your agency's final OPEB valuation or AMM report, along with this completed packet to CERBT4U@calpers.ca.gov. If you have any questions, contact us at CERBT4U@calpers.ca.gov.

OPEB Valuation or AMM Report (Final version)

Certification of Funding Policy (pages 2-3, completed and signed)

Summary of Actuarial Information (pages 4-5, completed)

Certification of Actuarial Information (page 6, completed and signed)

CERBT Valuation Packet

Certification of Funding Policy (1 of 2)

Employer Name

Valuation Date

CERBT Asset Allocation Strategy Selection

As the employer, I certify that my agency chooses the following CERBT asset allocation strategy:

CERBT Asset Allocation Strategy	Long-Term Expected Rate of Return	Expected Volatility (Standard Deviation)
Strategy 1	7.59%	11.83%
Strategy 2	7.01%	9.24%
Strategy 3	6.22%	7.28%

Funding Method

As the employer, I certify that our OPEB funding method and intent for the period covered by our current OPEB valuation or AMM report is to contribute consistently an amount that is equal to:

ADC funding method: _____% of the Actuarially Determined Contribution (ADC) as determined in our OPEB valuation or AMM report.

Other funding method: We will contribute to the trust using an approach not directly related to the ADC. Please describe in the comment section below.

If applicable, please provide ADC amounts and periods covered as determined in the report:

First Fiscal Year-End :

MM/DD/YYYY

ADC Amount

Second Fiscal Year-End:

MM/DD/YYYY

ADC Amount

Comments

CERBT Valuation Packet

Certification of Funding Policy (2 of 2)

Contribution and Reimbursement Method

As the employer, I certify that we intend to make CERBT contributions and request eligible reimbursements in the following manner:

Contribute full ADC payments to the trust and seek reimbursements for pay-go costs.

Contribute ADC payments to the CERBT net of pay-go costs and not seek reimbursement (ADC minus pay-go = Trust Contribution).

Other contribution and/or reimbursement method, e.g. initial/ ad hoc lump sum contribution. Please describe in the comment section below.

Comments

Employer Certification

As the employer, we understand that we must obtain an OPEB valuation or AMM report on at least a biennial basis.

We understand that we will be asked to provide accounting information to CalPERS as required to facilitate CalPERS compliance with Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Post-Employment Benefit Plans Other than Pension Plans (OPEB Standards) reporting requirements and we agree to make any information requested available to CalPERS on a timely basis.

We understand that CalPERS will provide us the Schedule of Changes in Fiduciary Net Position by Employer, which can be used to prepare our GASB OPEB Standards reporting. CalPERS will report information pertaining to GASB OPEB Standards for Agent OPEB Plans.

Employer Name

Valuation Date

Name

Title

Signature

Date

CERBT Valuation Packet
Summary of Actuarial Information (1 of 2)

Employer Name

Valuation Date

Actuarial Firm Contact Information

Actuary/Contact Name

Actuarial Firm

Email

Phone Number

Person Completing this Form

Contact Name

Organization

Email

Phone Number

If using a GASB 75 accounting valuation or AMM report, complete sections I, II, IV, and V. If using a funding valuation, complete sections I, III, IV, and V. If using a blended valuation, complete all sections, as applicable.

Section I: Actuarial Data

1. Valuation type (Accounting, Funding, or both) _____
2. Valuation frequency (Annual or Biennial) _____
3. Total Present Value of Future Benefits (PVFB) _____
 - i. Date PVFB was calculated as of _____

Section II: GASB 75 Accounting Valuation or AMM (complete if using a GASB 75 accounting valuation or AMM)

4. Measurement Date _____
5. Total OPEB Liability (TOL) _____
6. Fiduciary Net Position (FNP) at Measurement Date _____
7. Net OPEB Liability (TOL-FNP) _____
8. This report provides financial reporting data for the following period:
Fiscal Year-End for your GASB 75 reporting _____
MM/DD/YYYY

CERBT Valuation Packet

Summary of Actuarial Information (2 of 2)

Section III: Funding Valuation (complete if using a funding valuation)

- 9. Actuarial Accrued Liability (AAL) _____
- 10. Actuarial Value of Assets (AVA) _____
- 11. Unfunded Actuarial Accrued Liability (AAL-AVA) _____

Section IV: Demographic Data (as of valuation date)

- 12. Number of active plan members _____
- 13. Number of inactive plan members currently receiving benefit payments _____
- 14. Number of inactive plan members entitled to
but not yet receiving benefit payments _____

Section V: Benefit Payment Data

	Year ending date of projected benefit payments (MM/DD/YYYY)	Projected employer paid retiree premium payments (Do not include implicit rate subsidy)	Projected implicit rate subsidy payments
Year 1	_____	_____	_____
Year 2	_____	_____	_____
Year 3	_____	_____	_____
Year 4	_____	_____	_____

Comments

CERBT Valuation Packet

Certification of Actuarial Information (1 of 1)

As Actuary of the plan, I certify that the Other Post-Employment Benefits (OPEB) actuarial valuation upon which the enclosed summary of actuarial information is based meets the following criteria:

- The valuation has been prepared and signed by a Fellow or Associate of the Society of Actuaries, or an Enrolled Actuary of the Joint Board for the Enrollment of Actuaries, and a Member of the American Academy of Actuaries.¹
- The valuation has been prepared in accordance with the Actuarial Standards of Practice.
- If the valuation is an accounting valuation, then it has been prepared in accordance with the requirements set forth in Governmental Accounting Standards Board (GASB) Statements related to OPEB reporting.
- If employer assets to pre-fund other post-employment benefits are invested in an irrevocable OPEB trust other than the CERBT, the liabilities associated with those assets are not included in the summary of actuarial information.

I further certify that the discount rate is consistent with the anticipated level of funding pursuant to the relevant sections in GASB and ASOP, and the employer's certification.

McCloud Community Services District

Employer Name

06/30/2020

Valuation Date

Molly McGee, ASA, EA, FCA, MAAA

Printed Name of Actuary and Designation



Signature

06/09/2022

Date

¹ In cases where the actuary performing the work does not meet these criteria, the valuation may be acceptable if the person has equivalent qualifications that are acceptable to the CalPERS Board. Please provide the qualifications of the actuary performing the valuation.

CERBT Valuation Packet

Instructions and Considerations

Certification of Funding Policy

Your agency may want to consider the following points when preparing a Funding Policy:

- Will OPEB liabilities increase or decrease over time?
- When will the OPEB costs reach their peak?
- Funding status goals.
- How much do unfunded liabilities matter?
- How is your agency measuring performance?

CERBT Asset Allocation Strategy Selection

Your CERBT assets will be invested using the asset allocation strategy checked upon your selection. Each strategy has a different assumed long-term expected rate of return and risk profile.

The following table shows the expected time-weighted compound return for the 1-10 year period, 11-60 year period, the long-term expected rate of return, and the expected volatility (standard deviation) for each strategy. Please note the CERBT fund is intended to be a long-term investment vehicle.

CERBT Asset Allocation Strategy	Expected Compound Return (1-10 Years)	Expected Compound Return (11-60 Years)	Long-Term Expected Rate of Return	Expected Volatility (Standard Deviation)
Strategy 1	5.85%	8.07%	7.59%	11.83%
Strategy 2	5.22%	7.49%	7.01%	9.24%
Strategy 3	4.41%	6.71%	6.22%	7.28%

Funding Method

- If your agency's intent is to fund based on an ADC, indicate the ADC percentage funding as well as the ADC amount(s).
- If your contributions are not tied specifically to the ADC, then indicate how you expect to contribute. For example, if you intend to make unreimbursed pay-go payments plus a fixed dollar amount to the trust, then describe this in the comments space provided.
- *Optional:* If using a funding valuation, please identify the periods to which your entity will use the renewal valuation report for funding purposes.

Contribution and Reimbursement Method

Here we ask you to indicate how you expect to make contributions to, and seek reimbursement from, the trust. All contributions are voluntary and never required.

Employer Certification

Please certify as the employer you understand you must obtain a renewal valuation on at least a biennial basis.

Summary of Actuarial Information

This form may be completed by your actuary or you and is a summary of data from your actuarial valuation. If using a GASB 75 accounting valuation or AMM report, complete sections I, II, IV, and V. If using a funding valuation, complete sections I, III, IV, and V. If using a blended valuation, complete all sections, as applicable.

If certain elements in this form are not found in the actuarial valuation report itself (such as PVFB in section I or projected benefit payment data in section V), please work with your consulting actuary to obtain this data. CERBT staff are available to assist if needed.

Certification of Actuarial Information

This form needs to be signed by your consulting actuary.

Privacy Notice

The privacy of personal information is of the utmost importance to CalPERS. The following information is provided to you in compliance with the Information Practices Act of 1977 and the Federal Privacy Act of 1974.

Information Purpose

The information requested is collected pursuant to the Government Code (sections 20000 et seq.) and will be used for administration of Board duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Submission of the requested information is mandatory. Failure to comply may result in CalPERS being unable to perform its functions regarding your status.

Please do not include information that is not requested.

Social Security Numbers

Social Security numbers are collected on a mandatory and voluntary basis. If this is CalPERS' first request for disclosure of your Social Security number, then disclosure is mandatory. If your Social Security number has already been provided, disclosure is voluntary. Due to the use of Social Security numbers by other agencies for identification purposes, we may be unable to verify eligibility for benefits without the number.

Social Security numbers are used for the following purposes:

1. Enrollee identification
2. Payroll deduction/state contributions
3. Billing of contracting agencies for employee/ employer contributions
4. Reports to CalPERS and other state agencies
5. Coordination of benefits among carriers
6. Resolving member appeals, complaints, or grievances with health plan carriers

Information Disclosure

Portions of this information may be transferred to other state agencies (such as your employer), physicians, and insurance carriers, but only in strict accordance with current statutes regarding confidentiality.

Your Rights

You have the right to review your membership files maintained by the System. For questions about this notice, our Privacy Policy, or your rights, please write to the CalPERS Privacy Officer at 400 Q Street, Sacramento, CA 95811 or call us at **888 CalPERS** (or **888-225-7377**).

MCS D BOARD OF DIRECTORS
(November 9th, 2020)

AGENDA SUPPORTING DOCUMENT

Agenda Item No. 9 C

Attorney Guidance for Vacant Board member Seat.

Background: On January 19th 2023 Alexandria Lewis sent me an email stating that due to recent changes in her job and its new high demands for her time she would like to resign as a newly appointed MCS D Board Member.

I also reached out to our attorney for guidance on the process of filling the vacant seat on the board and it is as follows.

Attorney recommendation: I recommend the following actions:

- Add an agenda item to Monday's meeting for "Discussion and Possible Action Concerning Board of Directors Vacancy (Director Lewis Resignation 1/19/2023)".
- At Monday's meeting, the Board should determine whether it wants to consider appointing a replacement director, calling an election, or letting the Board of Supervisors appoint someone. 9.9 times out of 10 boards decide to appoint someone. The rest of this email discusses the process assuming the Board would like to appoint someone.

[Government Code section 1780](#) governs filling vacancies on special district boards. The District needs to do the following:

- Send notice of the vacancy to Siskiyou County elections no later than Friday, February 3, 2023. (Gov. Code, § 1780, subd. (b).)
- Post notice of the vacancy in three or more places within the District at least 15 days before the Board of Directors appoints someone. Usually this notice states the date/time of the Board meeting when an appointment will be considered and invites applicants to submit written applications. (Gov. Code, § 1780, subd. (d)(1).)
- The Board's last day to appoint someone is March 20, 2023. (Gov. Code, § 1780, subd. (d)(1).) After that date, the Board of Supervisors must appoint someone or call an election.
- Send notice of the appointment to Siskiyou County elections within 15 days of the appointment. (Gov. Code, § 1780, subd. (d)(1).)

Note that the Board of Directors can interview candidates and this is typical. But the interviews must be in open session. Also, it's fine for directors to reach out to potential applicants and gauge their interest in applying.

Andrew

McCLOUD COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Committees of the Board of Directors
POLICY NUMBER: 4060
ADOPTED: September 23, 2002
REVIEWED: 02/27/14, 08/21/19, 01/21/20, 09/08/21
REVISED: 03/24/14, 09/23/19, 02/10/20, 01/12/23

4060.10 The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable. The duties of the ad hoc committees shall be outlined at the time of appointment and the committee shall be ~~considered~~ dissolved when its final report has been made.

~~4060.20~~ The following shall be standing committees of the Board:

~~4060.201~~ Policy Review Committee

~~4060.212~~ Safety Committee

~~4060.223~~ Public Works Committee

~~4060.234~~ Finance and Audit Committee

~~4060.245~~ Old McCloud Courthouse Project

~~4060.256~~ Fire and Ambulance Committee

4060.30 The Board President shall appoint and publicly announce the members of the standing committees for the ensuing year no later than a the Board's regular meeting in January. The chair of each committee will establish and announce a yearly meeting schedule at the next regular meeting of the Board of Directors.

4060.40 The Board's standing committees may be assigned to review District functions, activities, and/or operations pertaining to their designated concerns, as specified below. Said assignment may be made by the Board President, a majority vote of the Board, or on the committee's ~~it~~ own initiative. Any recommendations resulting from ~~the~~ said review shall be submitted to the Board via a written or oral report.

4060.50 All meetings of standing committees shall comply with applicable open meeting laws (e.g. the "Brown Act").

4060.60 The Board's standing Policy Review Committee shall be concerned with proposed ordinances and/or District policies. The Committee shall review all District Policies and Ordinances annually.

4060.70 The Board's standing Safety Committee shall be concerned with review, update and performance of the District safety and other liability reduction programs.

4060.80 The Board's standing Public Works Committee shall be concerned with developing District facility improvement plans, and focus on current and future modifications of the District's infrastructure.

4060.90 The Board's standing Finance and Audit Committee shall be concerned with the financial management of the District, including assisting the preparation of an annual budget and major expenditures.

4060.100 The Board's standing Old McCloud Courthouse Project Committee shall be concerned with the rehabilitation of the building and keeping the rehabilitation to as close as possible to the building's original condition. Funding for the courthouse restoration is comprised solely of donated funds.

4060.110 The Board's standing Fire and Ambulance Committee shall review and evaluate all components of the MCSD Fire Department and Ambulance Service.